## **AMENDMENTS TO THE CLAIMS**

1. (Withdrawn) A magnetic sensor comprising:

a Z-axis sensor constituted of a plurality of giant magnetoresistive elements, which include magneto-sensitive elements formed on slopes of channels, which are formed in parallel with each other by processing a thick film formed on a semiconductor substrate, and bias magnets for electrically connecting the magneto-sensitive elements in series; and

an X-axis sensor and a Y-axis sensor constituted of a plurality of giant magnetoresistive elements formed at prescribed positions on a planar surface of the thick film.

2. (Original) A manufacturing method for a magnetic sensor comprising the steps of: forming a planation layer that provides planation by covering a wiring layer of a semiconductor substrate;

forming a passivation film on the planation layer;

forming a thick film on the passivation film;

forming a resist film on the thick film;

partially removing the resist film;

performing heat treatment on the resist film, thus making terminal surfaces thereof incline;

performing etching on the resist film and the thick film at an etching selection ratio of 1:1, thus forming a plurality of channels in the thick film;

forming bias magnets forming giant magnetoresistive elements on a planar surface of the thick film as well as slopes, top portions, and bottoms of the channels;

forming a giant magnetoresistive element film;

positioning the semiconductor substrate, in which the giant magnetoresistive film is formed, close to a magnet array, and subjecting the semiconductor substrate to heat treatment;

removing a part of the giant magnetoresistive element film by way of etching, thus forming magneto-sensitive elements forming the giant magnetoresistive elements on the planar surface of the thick film and the slopes of the channels; and

forming a protection film.

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3. (Currently Amended) A [[The]] manufacturing method for a magnetic sensor according to claim 2 further comprising the steps of:

forming a planation layer that provides planation by covering a wiring layer of a semiconductor substrate;

removing a part of the planation layer so as to make a via and a pad be exposed;

forming a passivation film on the planation layer;

removing an upper layer of the passivation film from the via and the pad;

forming a thick film on the passivation film;

forming a resist film on the thick film;

partially removing the resist film;

performing heat treatment on the resist film, thus making terminal surfaces thereof

incline;

performing etching on the resist film and the thick film at an etching selection ratio of 1:1, thus forming a plurality of channels in the thick film;

after etching of the resist film, removing the thick film and a lower layer of the passivation film from a center of the via, thus making a conductive portion of the via be exposed;

forming bias magnets forming giant magnetoresistive elements on a planar surface of the thick film as well as slopes, top portions, and bottoms of the channels;

after formation of the bias magnets, forming a wiring film connecting the bias magnets and the conductive portion of the via;

forming a giant magnetoresistive element film;

positioning the semiconductor substrate, in which the giant magnetoresistive film is formed, close to a magnet array, and subjecting the semiconductor substrate to heat treatment;

removing a part of the giant magnetoresistive element film by way of etching, thus forming magneto-sensitive elements forming the giant magnetoresistive elements on the planar surface of the thick film and the slopes of the channels;

forming a protection film; and

after formation of the protection film, removing the thick film and the lower layer of the passivation film covering the pad, thus making a conductive portion of the pad be exposed.

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5. (Currently Amended) A [[The]] manufacturing method for a magnetic sensor according to claim 2, comprising the steps of:

forming a planation layer that provides planation by covering a wiring layer of a semiconductor substrate;

forming a passivation film on the planation layer;

forming a thick film on the passivation film;

forming a resist film on the thick film;

partially removing the resist film;

performing heat treatment on the resist film, thus making terminal surfaces thereof incline;

performing etching on the resist film and the thick film at an etching selection ratio of 1:1, thus forming a plurality of channels in the thick film;

forming bias magnets forming giant magnetoresistive elements on a planar surface of the thick film as well as slopes, top portions, and bottoms of the channels;

forming a giant magnetoresistive element film;

positioning the semiconductor substrate, in which the giant magnetoresistive film is formed, close to a magnet array, and subjecting the semiconductor substrate to heat treatment;

removing a part of the giant magnetoresistive element film by way of etching, thus forming magneto-sensitive elements forming the giant magnetoresistive elements on the planar surface of the thick film and the slopes of the channels; and

forming a protection film,

wherein after formation of the resist film, a photomask having fine patterns, the number of which per unit area gradually increases from a center to both ends of <u>at least one of</u> the channel formed in the thick film, is positioned opposite to the resist film, which is then subjected to exposure and development, thus forming the <u>at least one</u> channel in the resist film.

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incline;

- 6. (Withdrawn) The manufacturing method for a magnetic sensor according to claim 2, wherein after the heat treatment of the resist film, a reactive ion etching method is performed on the resist film and the thick film under high ion etching conditions, thus forming the plurality of channels in the thick film.
- 7. (Currently Amended) A manufacturing method for a magnetic sensor according to claim 2 further comprising the steps of:

forming a planation layer that provides planation by covering a wiring layer of a semiconductor substrate;

forming a passivation film on the planation layer;

forming a thick film on the passivation film;

forming an insulating film by depositing silicon oxide on the thick film by way of a high-density plasma CVD method, thus forming a plurality of projections having linear ridgelines in a part of the insulating film; [[and]]

etching the insulating film having the plurality of projections and the thick film under high ion etching conditions, thus forming [[the]] <u>a</u> plurality of channels in the thick film and also reducing the thickness of the thick film remaining on [[the]] <u>a</u> via and [[the]] <u>a</u> pad;

forming a resist film on the thick film;

partially removing the resist film;

performing heat treatment on the resist film, thus making terminal surfaces thereof

performing etching on the resist film and the thick film at an etching selection ratio of 1:1;

forming bias magnets forming giant magnetoresistive elements on a planar surface of the thick film as well as slopes, top portions, and bottoms of the channels;

forming a giant magnetoresistive element film;

positioning the semiconductor substrate, in which the giant magnetoresistive film is formed, close to a magnet array, and subjecting the semiconductor substrate to heat treatment;

removing a part of the giant magnetoresistive element film by way of etching, thus forming magneto-sensitive elements forming the giant magnetoresistive elements on the planar surface of the thick film and the slopes of the channels; and

forming a protection film.

- 8. (Withdrawn) A magnetic sensor according to claim 1, wherein an etching stopper film is formed between the thick film and the semiconductor substrate.
- 9. (Original) A [[The]] manufacturing method for a magnetic sensor according to claim 2, comprising the steps of:

forming a planation layer that provides planation by covering a wiring layer of a semiconductor substrate;

forming a passivation film on the planation layer;

forming a thick film on the passivation film;

<u>forming-wherein</u> an insulating film is formed between the thick film and the passivation film;

forming a resist film on the thick film;

partially removing the resist film;

performing heat treatment on the resist film, thus making terminal surfaces thereof incline;

performing etching on the resist film and the thick film at an etching selection ratio of 1:1, thus forming a plurality of channels in the thick film, wherein the insulating film [[and]] is used as an etching stopper to perform the etching;

forming bias magnets forming giant magnetoresistive elements on a planar surface of the thick film as well as slopes, top portions, and bottoms of the channels;

forming a giant magnetoresistive element film;

positioning the semiconductor substrate, in which the giant magnetoresistive film is formed, close to a magnet array, and subjecting the semiconductor substrate to heat treatment;

removing a part of the giant magnetoresistive element film by way of etching, thus forming magneto-sensitive elements forming the giant magnetoresistive elements on the planar surface of the thick film and the slopes of the channels; and

forming a protection film.

- 10. (Withdrawn) A magnetic sensor according to claim 1, wherein each of the channels is constituted by a first slope on an upper side and a second slope on a lower side, and wherein an inclination angle of the second slope is larger than an inclination angle of the first slope, and the magneto-sensitive element is formed on the second slope.
- 11. (Original)  $\underline{A}$  [[The]] manufacturing method for a magnetic sensor according to elaim 2, comprising the steps of:

forming a planation layer that provides planation by covering a wiring layer of a semiconductor substrate;

forming a passivation film on the planation layer;

forming a thick film on the passivation film;

forming a resist film on the thick film;

partially removing the resist film;

performing heat treatment on the resist film, thus making terminal surfaces thereof incline;

performing etching on the resist film and the thick film at an etching selection ratio of 1:1, thus forming a plurality of channels in the thick film, wherein each of the slopes of the channels formed by the etching is constituted of a first slope on an upper side and a second slope on a lower side, and wherein an inclination angle of the second slope is larger than an inclination angle of the first slope[[,]];

forming bias magnets forming giant magnetoresistive elements on a planar surface of the thick film as well as slopes, top portions, and bottoms of the channels;

forming a giant magnetoresistive element film;

positioning the semiconductor substrate, in which the giant magnetoresistive film is formed, close to a magnet array, and subjecting the semiconductor substrate to heat treatment;

removing a part of the giant magnetoresistive element film by way of etching, thus forming and the magneto-sensitive element is formed elements forming the giant magnetoresistive elements on the planar surface of the thick film on the second slope of the channels; and forming a protection film.

- 12. (Withdrawn) A magnetic sensor according to claim 1, wherein a dummy slope is formed with respect to at least one of the plurality of channels, so that none of the giant magnetoresistive elements are formed on the dummy slope.
- 13. (Withdrawn) A magnetic sensor according to claim 1, wherein a second dummy slope is formed in proximity to ends of the plurality of channels in the longitudinal direction.
- 14. (Withdrawn) A magnetic sensor according to claim 1, wherein ends of the plurality of channels in the longitudinal direction are rounded.